

EXHIBIT C

EXHIBIT C-1**BUDGET**

Privacy Act Statement. 28 U.S.C. § 586(a)(3)(A) authorizes the collection of this information. The United States Trustee will use the information contained in this form to evaluate whether compensation and reimbursement of expenses filed by attorneys in larger chapter 11 cases - those cases with \$50 million or more in assets and \$50 million or more in liabilities - are appropriate and reasonable pursuant to 11 U.S.C. § 330. Disclosure of this information may be to a bankruptcy trustee or examiner when the information is needed to perform the trustee's or examiner's duties, or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." See 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: <https://www.gpo.gov/fdsys/pkg/FR-2006-10-11/pdf/E6-16814.pdf>.

Failure to provide this information could result in an objection to your fee application, or other action by the United States Trustee. 11 U.S.C. § 330.

If the parties consent or the court so directs, a budget approved by the client in advance should generally be attached to each interim and final fee application filed by the applicant. If the fees sought in the fee application vary by more than 10% from the budget, the fee application should explain the variance. *See Guidelines ¶ C.8. for project category information.*

	PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES
	Asset Analysis and Recovery	7.00	\$3,500.00
	Asset Disposition	1.00	\$500.00
	Assumption and Rejection of Leases and Contracts	8.00	\$4,000.00
	Avoidance Action Analysis	6.00	\$2,500.00
	Budgeting (Case)		
	Business Operations	1.00	\$500.00
	Case Administration	123.00	\$58,000.00
	Claims Administration and Objections	2.00	\$1,000.00
	Corporate Governance and Board Matters		
	Employee Benefits and Pensions	8.00	\$5,000.00
	Employment and Fee Applications	85.00	\$32,000.00
	Employment and Fee Application Objections		
	Financing and Cash Collateral	26.00	\$13,000.00
	Litigation: Contested Matters and Adversary Proceedings (not otherwise within a specific project category) - identify each separately by caption and adversary number, or title of motion or application and docket number		

Case Name: 24 HOUR FITNESS WORLDWIDE, INC., et al.
 Case Number: 20-11558 (KBO)
 Applicant's Name: Morris James LLP
 Date of Application: 1/14/2021
 Interim or Final: Final

EXHIBIT C-1 (Continued)**BUDGET**

If the parties consent or the court so directs, a budget approved by the client in advance should generally be attached to each interim and final fee application filed by the applicant. If the fees sought in the fee application vary by more than 10% from the budget, the fee application should explain the variance. See Guidelines ¶ C.8. for project category information.

	PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES
Delete			
Delete	Contested Matters	1.00	\$500.00
Delete	Litigation	3.00	\$1,500.00
Delete	Court Hearings	27.00	\$14,000.00
Add	<i>Click Add button to add a litigation entry</i>		
	Meetings and Communications with Creditors	70.00	\$37,000.00
	Non-Working Travel		
	Plan and Disclosure Statement	68.00	\$35,000.00
	Real Estate		
	Relief from Stay and Adequate Protection	2.00	\$1,000.00
	Reporting		
	Tax		
	Valuation		
	TOTAL	438.00	\$209,000.00

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EXHIBIT C-2
STAFFING PLAN

If the parties consent or the court so directs, a staffing plan approved by the client in advance should generally be attached to each interim and final fee application filed by the applicant. If the fees are sought in the fee application for a greater number of professionals than identified in the staffing plan, the fee application should explain the variance.

	CATEGORY OF TIMEKEEPER¹ (using categories maintained by the firm)	NUMBER OF TIMEKEEPERS EXPECTED TO WORK ON THE MATTER DURING THE BUDGET PERIOD	AVERAGE HOURLY RATE
Delete	Sr./Equity Partner/Shareholder	2	\$545.00
Delete	Jr./Non-equity/Income Partner		
Delete	Counsel	1	\$505.00
Delete	Sr. Associate (7 or more years since first admission)		
Delete	Associate (4-6 years since first admission)	2	\$362.50
Delete	Jr. Associate (1- 3 years since first admission)	2	
Delete	Staff Attorney		
Delete	Contract Attorney		
Delete	Paralegal	6	\$230.00
Delete	Other (please define)		
Add	<i>Click Add button to add an additional timekeeper category</i>		

¹ As an alternative, firms can identify attorney timekeepers by years of experience rather than category of attorney timekeeper: 0-3, 4-7, 8-14, and 15+. Non-attorney timekeepers, such as paralegals, should be identified by category.

ANSWERS TO QUESTIONS SET FORTH IN ¶ C.5 OF THE APPX. B GUIDELINES

<u>Question</u>	<u>Answer</u>
Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the application period? If so, please explain.	No.
If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?	No.
Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?	No.
Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.). If so, please quantify by hours and fees.	No.
Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.	No.
If the fee application includes any rate increases since retention: <ol style="list-style-type: none"> Did your client review and approve those rate increases in advance? Did your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458? 	Not applicable.

CUSTOMARY AND COMPARABLE COMPENSATION DISCLOSURES

Morris James' hourly rates for bankruptcy services are comparable or less than the hourly rates charged in complex chapter 11 cases by comparably skilled bankruptcy attorneys. In addition, Morris James' hourly rates for bankruptcy services are comparable to the rates charged by the firm, and by comparably skilled practitioners in other firms, for complex corporate and litigation matters, whether in court or otherwise, regardless of whether a fee application is required.

<u>Category of Timekeeper</u> (as maintained by the Firm)	<u>Blended Hourly Rate¹</u>		
	Billed firm-wide other than for bankruptcy and personal injury Jan 1, 2020 through Dec 31, 2020 ²	Billed for Morris James' National Practices other than bankruptcy only for Jan 1, 2020 through Dec 31, 2020 ³	Billed Through Final Period
Partner	\$594.08	\$671.79	\$545.00
Associate ⁴	\$294.99	\$298.43	\$410.00
Paralegal	\$213.13	\$242.99	\$230.00
Aggregate:	\$448.71	\$519.03	\$395.00

1 Consistent with ¶ C.3 of the Appendix B Guidelines, the blended hourly rates set forth herein are calculated by dividing the dollar value of hours billed by the number of hours billed for the relevant timekeepers during the applicable time period. The data for the "preceding year" is based on information from Morris James' financial information for the period of January 1, 2019 through December 31, 2020.

2 Please note that this column does not include the rates of the firm's personal injury attorneys, each of whom bill on a contingency basis.

3 This column does not include Morris James' "local practices" (e.g., labor law, matrimonial, medical malpractice, real estate, and tax and estates).

4 The "associate" category of timekeepers also includes senior counsel.